

KZN232 Emnambithi/Ladysmith - Table A10 Basic service delivery measurement

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)				5,607	5,607	5,607	5,607	5,607	5,110	5,110
Electricity - prepaid (min.service level)				10,503	10,503	10,503	10,503	10,503	11,000	11,000
Minimum Service Level and Above sub-total		-	-	16,110	16,110	16,110	16,110	16,110	16,110	16,110
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	16,110	16,110	16,110	16,110	16,110	16,110	16,110
Refuse:										
Removed at least once a week				35,000	35,000	35,000	35,000	35,000	35,000	35,000
Minimum Service Level and Above sub-total		-	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)					8,000	8,000	8,000	8,000	8,000	8,000
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)					2,810	2,810	2,810	2,979	3,157	3,347
Refuse (removed once a week)					7,234	7,234	7,234	7,000	8,128	8,615
Total cost of FBS provided (minimum social package)		-	-	-	10,044	10,044	10,044	9,979	11,285	11,962
Highest level of free service provided										
Property rates (R value threshold)					80,000	80,000	80,000	80,000	80,000	80,000
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)					50	50	50	50	50	50
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)					4,900	4,900	4,900	4,900	4,900	4,900
Property rates (other exemptions, reductions and rebates)					7,491	3,100	3,100	3,580	4,089	4,628
Water										
Sanitation										
Electricity/other energy					2,810	2,810	2,810	2,979	3,157	3,347
Refuse					7,234	7,234	7,234	7,000	8,128	8,615
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	22,435	18,044	18,044	18,459	20,274	21,490

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

KZN232 Emnambithi/Ladysmith - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

ZIN232 Emnamibithi/Ladysmith - Supporting Table SA1 Supporting detail to - Budgeted Financial Performance											
Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		80,529	94,347	101,694	101,021	102,884	103,505	103,505	113,546	122,629	132,440
less Revenue Foregone		1,716	1,911	5,303	2,042	5,800	5,800	5,800	6,148	6,517	6,908
Net Property Rates		78,812	92,436	96,391	98,979	97,084	97,705	97,705	107,398	116,113	125,532
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		108,429	135,319	159,608	199,071	199,914	186,410	186,410	221,604	316,879	432,000
less Revenue Foregone											
Net Service charges - electricity revenue		108,429	135,319	159,608	199,071	199,914	186,410	186,410	221,604	316,879	432,000
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone											
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	6										
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue		11,325	11,309	12,906	11,931	12,000	13,275	13,275	13,199	14,203	15,307
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		11,325	11,309	12,906	11,931	12,000	13,275	13,275	13,199	14,203	15,307
Other Revenue by source	3										
List other revenue by source											
Vehicle income		-	-	15,659	14,770	48,364	48,092	48,092	51,266	53,830	11,592
Legal fees income		1,110	1,289	899	7,364	7,364	196	196	7,364	8,911	-
Royalty on stone		274	-	-	70	1,036	637	637	1,140	85	-
Sale of land		7,993	-	78	3,000	3,000	3,000	3,000	1,000	-	-
Sundries		489	431	722	601	617	735	735	673	480	500
Notice processing costs		186	320	277	330	606	644	644	606	399	-
Refund - skills development levy		413	296	642	439	439	719	719	650	531	-
Revenue - Third party payments		380	408	420	379	379	470	470	402	458	-
Discounts		156	211	208	199	199	73	73	219	240	-
Rates clearance certificates		220	214	219	204	204	191	191	224	150	160
Other Revenue by source	3	10,338	43,266	2,701	13,061	3,139	6,903	6,903	1,897	16,135	8,941
Total 'Other' Revenue	1	21,559	46,437	21,825	40,417	65,347	61,660	61,660	65,441	81,219	21,193
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	-
Municipal Aid Contributions		-	-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		95,247	113,044	128,976	162,261	142,780	135,186	135,186	156,706	157,418	165,291
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
sub-total	5	95,247	113,044	128,976	162,261	142,780	135,186	135,186	156,706	157,418	165,291
Less: Employees costs capitalised to PPE		-	-	24,085	20,914	20,914	39,973	39,973	21,611	23,057	-
Total Employee related costs	1	95,247	113,044	104,891	141,347	121,866	95,212	95,212	135,095	134,361	165,291
Contributions recognised - capital											
Contract 1		-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-
Contract 3		-	-	-	-	-	-	-	-	-	-
Contract 4		-	-	-	-	-	-	-	-	-	-
Contract 5		-	-	-	-	-	-	-	-	-	-
[Default]		-	-	-	-	-	-	-	-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	10										
Depreciation of Property, Plant & Equipment		18,240	59,099	75,274	84,489	93,678	91,944	91,944	94,125	97,466	107,213
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	18,240	59,099	75,274	84,489	93,678	91,944	91,944	94,125	97,466	107,213
Bulk purchases	1										
Electricity Bulk Purchases		66,565	88,247	113,540	164,089	147,800	107,066	107,066	167,753	238,612	303,180
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Total bulk purchases	1	66,565	88,247	113,540	164,089	147,800	107,066	107,066	167,753	238,612	303,180

Transfers and grants										
Cash transfers and grants		17,657	31,363	13,798	24,393	19,636	8,854	8,854	19,776	23,387
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-
Total transfers and grants	1	17,657	31,363	13,798	24,393	19,636	8,854	8,854	19,776	23,387
Contracted services										
Siyazenza Project		229	2,140	2,006	1,583	2,300	2,300	2,300	2,438	2,739
Zimbabwe EPW Pilot Project		-	-	108	1,055	680	680	680	721	-
Alarm Maintenance		-	-	8	25	45	25	25	300	51
Commission payable vat		-	833	-	-	-	-	-	-	-
Aloe, berg tea project		-	89	266	169	219	219	219	-	-
GRAP compliance		-	-	983	367	367	367	367	200	413
Insurance		1,427	1,642	1,216	801	1,204	982	982	1,655	1,435
Refuse removal		-	-	-	-	-	-	-	-	-
Co-operative development		84	207	143	114	110	85	85	100	124
Medical examinations		24	-	-	-	-	-	-	-	-
Municipal Audit outcomes - MSIG		-	-	39	125	125	59	59	133	140
Plumbing		-	11	61	45	25	25	25	30	28
Provincialisation of libraries		-	-	-	1,448	1,448	72	72	1,520	3,192
Road maintenance repeaters		-	-	2	50	-	12	12	5	56
Scholar patrols		14	-	-	-	-	-	-	-	-
Security		498	609	756	734	1,322	964	964	1,362	1,429
Security services		496	612	923	678	1,145	1,185	1,185	1,245	1,316
Fax and photocopy machines		4	2	6	6	7	6	6	46	8
Thusong centre services		-	-	-	-	-	-	-	500	-
Trade mission		-	-	110	120	120	88	88	130	135
Trading centre		-	-	-	25	-	-	-	50	-
expenditure		-	-	11,189	24,345	48,364	25,177	25,177	51,266	54,342
Waste quality - MSIG		-	-	-	50	50	23	23	53	56
World cup public viewing		-	-	-	1	-	-	-	-	-
Other		1,194	251	197	20,470	383	296	296	249	263
sub-total	1	3,970	6,861	18,021	52,211	57,914	32,565	32,565	62,003	66,241
Allocations to organs of state:										
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total contracted services		3,970	6,861	18,021	52,211	57,914	32,565	32,565	62,003	66,241
Other Expenditure By Type										
Collection costs		-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		10,651	3,659	7,393	4,052	7,810	7,223	7,223	8,279	9,302
Consultant fees		-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	-	-	-	-	-	-
General expenses	3	-	-	-	-	-	-	-	-	-
List Other Expenditure by Type		-	-	-	-	-	-	-	-	-
Roads - Tarred and Earth		(278)	8,298	7,991	8,148	17,000	17,000	17,000	16,707	19,101
Stormwater		251	5,154	6,036	8,634	8,000	8,000	8,000	8,700	8,090
Refurbishment (Ner Requirements)		4,801	1,608	5,647	8,757	8,757	8,757	8,757	8,282	9,839
Property Rates Valuation		599	304	171	-	600	311	311	8,000	-
Electricity		3,249	3,571	4,453	3,813	3,731	3,645	3,645	6,454	4,135
Telephone and fax		2,149	2,302	2,378	2,270	2,573	2,400	2,400	2,705	2,870
Metering		389	995	1,076	617	2,261	2,257	2,257	2,311	2,530
Economic Development		215	351	165	300	2,342	355	355	2,470	2,617
Conferences and delegations		698	999	1,200	1,238	2,085	1,893	1,893	2,425	2,201
Advertising		703	756	1,062	719	1,220	951	951	1,517	1,330
Emergency relief		85	39	376	1,583	1,183	788	788	1,677	1,778
Audit fees		1,009	1,271	1,471	1,113	1,697	1,986	1,986	1,798	1,906
Events / Exhibitions		477	840	1,584	1,584	1,913	1,595	1,595	1,840	1,927
Streetsighting		-	1,933	1,662	1,238	2,202	2,202	2,202	1,834	2,474
Substation equipment and buildings		47	888	624	844	1,200	919	919	1,272	1,348
Legal expenses		1,486	1,407	1,407	1,802	1,072	1,072	1,072	1,369	1,205
House service O/H and U/G		1,774	1,800	1,880	610	910	1,117	1,117	1,499	1,011
Township establishment		148	68	22	18	50	36	36	2,042	56
Transport		9,473	8,690	9,311	5,561	10,020	9,695	9,695	9,409	11,453
Staff Training		1,132	842	1,105	1,190	1,323	1,335	1,335	1,606	1,482
Other expenses		12,292	29,146	28,463	13,507	31,544	27,603	27,603	47,051	40,559
Total 'Other' Expenditure	1	51,350	74,921	85,477	67,798	109,493	101,140	101,140	139,247	126,688

by Expenditure Item										
Employee related costs		-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-
Contracted Services		-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	-	-

check (28,703) (28,580) (30,126) (30,157) (42,719) (42,719) (42,820) (47,455) (47,837)

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)

KZN232 Emnambithi/Ladysmith - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

KZN232 Ennabambini/Ladysmith - Supporting Table 3A3 Supporting detail to Budgeted Financial Position									2012/13 Medium Term Revenue & Expenditure Framework		
Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		-	30,655	53,955	53,955	53,955	53,955	53,955	-	-	-
Other current investments > 90 days		81,887	83,567	82,997	82,997	82,997	82,997	82,997	83,295	83,295	83,295
Total Call investment deposits	2	81,887	114,222	136,952	136,952	136,952	136,952	136,952	83,295	83,295	83,295
Consumer debtors											
Consumer debtors		68,980	96,580	94,603	94,603	94,603	94,603	94,603	94,603	104,063	114,469
Less: Provision for debt impairment		(28,704)	(61,857)	(60,291)	(47,027)	(47,027)	(47,027)	(47,027)	(47,027)	(51,729)	(56,902)
Total Consumer debtors	2	40,276	34,723	34,312	47,576	47,576	47,576	47,576	47,576	52,334	57,567
Debt impairment provision											
Balance at the beginning of the year									8,666	8,666	86,660
Contributions to the provision									5,000	5,000	5,000
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	13,666	13,666	91,660
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1,302,159	1,367,368	1,425,170	1,425,170	1,425,170	1,425,170	1,425,170	1,425,170	1,425,170	1,425,170
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		659,652	720,102	793,929	793,929	793,929	793,929	793,929	793,929	793,929	793,929
Total Property, plant and equipment (PPE)	2	642,507	647,266	631,241	631,241	631,241	631,241	631,241	631,241	631,241	631,241
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	12,444	12,444	12,444	12,444	1,955	1,955	1,955
Total Current liabilities - Borrowing		-	-	-	12,444	12,444	12,444	12,444	1,955	1,955	1,955
Trade and other payables											
Trade and other creditors		62,372	68,063	63,319	62,629	62,629	62,629	62,629	62,629	68,891	75,780
Unspent conditional transfers		48,533	48,533	51,114	61,674	61,674	61,674	61,674	47,521	52,273	57,500
VAT		7,106	750	724	724	724	724	724	724	796	875
Total Trade and other payables	2	118,011	117,346	115,157	125,027	125,027	125,027	125,027	110,874	121,960	134,155
Non current liabilities - Borrowing											
Borrowing	4	-	5,589	6,600	5,173	5,173	5,173	5,173	5,173	5,173	5,173
Finance leases (including PPP asset element)		1,898	1,898	1,898	1,648	1,648	1,648	1,648	1,648	1,648	1,648
Total Non current liabilities - Borrowing		1,898	7,487	8,498	6,821	6,821	6,821	6,821	6,821	6,821	6,821
Provisions - non-current											
Retirement benefits		36,369	36,369	37,688	56,719	56,719	56,719	56,719	56,719	56,719	56,719
List other major provision items											
Re-use landfill site rehabilitation		4,367	4,605	48,693	48,693	48,693	48,693	48,693	48,693	48,693	48,693
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		40,736	40,974	86,381	105,412	105,412	105,412	105,412	105,412	105,412	105,412
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		-	-	-	-	-	-	-	-	-	-
Goodwill adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		28,928	(8,537)	57,877	(5,869)	4,247	48,798	48,798	(19,016)	81,816	112,584
Appropriations to Reserves		(325)	(835)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,590)	(1,685)	(1,787)
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	28,602	(9,372)	56,377	(7,369)	2,747	47,298	47,298	(20,606)	80,130	110,798
Reserves											
Housing Development Fund		17,433	20,334	22,792	30,697	30,697	30,697	30,697	30,697	30,697	30,697
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	1,500	1,500	1,500
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	17,433	20,334	22,792	30,697	30,697	30,697	30,697	32,197	32,197	32,197
TOTAL COMMUNITY WEALTH/EQUITY	2	46,035	10,962	79,169	23,328	33,444	77,995	77,995	11,591	112,327	142,995

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											
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KZN232 Emnambithi/Ladysmith - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
R thousand													
Council general	Provision of Rates			144,540	163,435	186,238	183,733	184,675	184,675	213,918	229,923	230,024	
Governance and transformation	Support administration					10,757	13,306	12,675	12,675	13,418	5,430	4,600	
Corporate services	Efficient HR					10,938	11,662	933	933	1,035	531	-	
Finance	Revenue generation					3,601	3,274	3,688	3,688	3,863	3,576	1,980	
Borough Engineers	Provision of Infrastructure					19,267	44,819	45,767	45,767	21,028	32,747	34,322	
Economic Development	Provision of refuse collection and LED					44,245	45,155	84,064	84,064	53,047	49,704	40,624	
Public Safety	Control safety and traffic					15,383	15,548	16,403	16,403	17,885	14,814	430	
Infrastructure and services	Provision of Infrastructure					177,628	172,980	156,903	156,903	240,536	362,226	465,565	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	144,540	163,435	468,057	490,277	505,108	505,108	564,730	698,951	777,545

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN232 Emnambithi/Ladysmith - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand												
Municipal Manager	Support HOD's			821	1,597	3,988	1,541	(385)	(385)	(1,572)	(1,789)	(1,873)
Council general	Provision of Rates			50,618	57,968	67,069	66,822	58,496	58,496	66,126	68,068	68,882
Governance and transformation	Support administration					41,323	41,793	50,766	50,766	72,863	37,231	25,864
Corporate services	Efficient HR					15,519	12,398	715	715	994	(179)	(922)
Finance	Revenue generation					10,836	16,060	11,778	11,778	11,941	11,903	10,767
Borough Engineers	Provision of Infrastructure					97,044	103,566	116,501	116,501	129,533	141,124	181,708
Economic Development	Provision of refuse collection and LED					78,149	72,279	92,550	92,550	91,358	86,416	68,236
Public Safety	Control safety and traffic					30,275	35,927	36,687	36,687	35,895	35,471	29,361
Infrastructure and services	Provision of Infrastructure					180,823	207,108	202,795	202,795	233,657	328,098	351,896

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN232 Emnambithi/Ladysmith - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Z2N232 Emnambith/Ladysmith - Supporting Table SA6 Reconciliation of IDP Strategic Objectives and Budget (Capital Expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
R thousand													
Municipal Manager	Foster participatory democracy and Batho Pele principles	A		105			500	1,790	1,790	400			
Council General	Fight poverty and build sustainable communities	B		550	447	85							
Governance and transformation	Promote sound governance, financial sustainability and optimal institutional transformation	C			-	400							
Corporate services	Promote sound governance, financial sustainability and optimal institutional transformation	D			100	250	2,100	1,650	1,650				
Finance	Promote sound governance, financial sustainability and optimal institutional transformation	E			420			400	400				
Borough engineers	Provision of quality basic services and infrastructure	F		29,075	80,382	64,441	28,892	33,592	33,592	73,258	103,006	107,412	
Economic Development	Economic growth and development that leads to sustainable job creation	G		3,264	6,812	19,036	18,706	41,454	41,454	8,000	7,500		
Public Safety	Foster participatory democracy and Batho Pele principles	H		517	2,630	981	1,350	3,585	3,585		696		
Infrastructure and services	Provision of quality basic services and infrastructure	I		17,582	17,157	47,495	22,571	12,471	12,471	7,991	41,262	34,639	
		J											
		K											
		L											
		M											
		N											
		O											
		P											
Allocations to other priorities				3									
Total Capital Expenditure				1	51,093	107,948	132,688	74,119	94,942	94,942	89,649	152,464	142,051

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

KZN232 Emnambithi/Ladysmith - Supporting Table SA8 Performance indicators and benchmarks

KZN232 Emnambithi/Ladysmith - Supporting Table SA8 Performance Indicators and benchmarks											
Description of financial indicator	Basis of calculation	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.9%	0.6%	0.4%	1.7%	1.7%	2.0%	2.0%	1.1%	1.0%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.0%	0.8%	0.6%	2.5%	2.3%	2.3%	2.3%	1.7%	1.2%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-8.5%	-2.0%	-9.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	10.9%	36.8%	37.3%	22.2%	22.2%	22.2%	22.2%	21.2%	21.2%	21.2%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.7	2.0	2.3	2.0	2.0	2.0	2.0	2.0	1.9	1.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.7	2.0	2.3	2.0	2.0	2.0	2.0	2.0	1.9	1.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.8	1.0	1.1	0.9	0.9	0.9	0.9	0.7	0.6	0.6
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing %		128.2%	139.8%	148.5%	125.6%	117.0%	122.5%	122.5%	103.2%	99.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			128.2%	139.8%	148.5%	125.6%	117.0%	122.5%	122.5%	100.0%	99.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	34.7%	30.6%	36.6%	33.4%	32.5%	33.7%	33.7%	29.0%	25.8%	25.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old								2.0%		
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))								90.9%		
Creditors to Cash and Investments		43.2%	31.5%	21.7%	36.7%	18.9%	10.3%	15.5%	10.1%	9.6%	10.1%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								15.0%		
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source								0.0%		
Employee costs	Employee costs/(Total Revenue - capital revenue)	31.4%	29.3%	25.5%	28.8%	24.1%	19.6%	19.6%	23.9%	19.2%	21.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33.6%	41.4%	36.9%	29.7%	30.7%	31.9%		30.3%	27.2%	25.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	9.4%	7.4%	7.3%	6.2%	8.5%	8.8%		7.6%	6.8%	6.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.6%	15.8%	18.7%	17.4%	18.7%	19.0%	19.0%	16.8%	13.9%	13.8%
<u>IDP regulation financial viability indicators</u>											
Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	38.7	48.8	21.0	25.2	25.2	25.2	54.8	30.1	82.8	92.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	51.0%	47.4%	53.9%	51.1%	51.2%	53.2%	53.2%	46.2%	39.1%	33.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7.7	9.0	11.7	4.8	9.9	24.8	16.6	16.3	16.4	16.1

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

KZN232 Emnambithi/Ladysmith Supporting Table SA10 Funding measurement

KZN232 Ennambithi/Lady Smith Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	144,471	215,903	291,361	170,685	331,481	605,226	405,078	621,052	717,753	748,875
Cash + investments at the yr end less applications - R'000	18(1)b	2	125,786	176,801	248,273	220,521	206,397	215,468	215,468	106,877	143,779	152,479
Cash year end/monthly employee/supplier payments	18(1)b	3	7.7	9.0	11.7	4.8	9.9	24.8	16.6	16.3	16.4	16.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	28,928	(8,537)	57,877	(5,869)	4,247	48,798	48,798	(19,016)	81,816	112,584
Service charge rev % change - macro CPIIX target exclusive	18(1)a,(2)	5	N.A.	14.3%	6.3%	9.0%	(6.2%)	(9.9%)	(6.0%)	4.7%	24.1%	21.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	128.2%	139.8%	148.5%	125.6%	117.0%	122.5%	122.5%	100.0%	99.7%	101.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4.9%	3.4%	0.9%	3.5%	2.0%	1.8%	1.8%	2.4%	1.6%	1.3%
Capital payments % of capital expenditure	18(1)c,19	8	82.9%	54.9%	48.7%	(20.0%)	(15.6%)	(15.6%)	(15.6%)	85.4%	50.2%	53.9%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								240.2%	205.2%	240.2%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	11.9%	27.7%	8.8%	0.0%	0.0%	0.0%	0.0%	10.0%	10.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	4.5%	4.4%	4.8%	4.8%	6.8%	6.8%	6.8%	6.8%	7.5%	7.6%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

- References**
- Positive cash balances indicative of minimum compliance - subject to 2
 - Deduct cash and investment applications (defined) from cash balances
 - Indicative of sufficient liquidity to meet average monthly operating payments
 - Indicative of funded operational requirements
 - Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
 - Realistic average cash collection forecasts as % of annual billed revenue
 - Realistic average increase in debt impairment (doubtful debt) provision
 - Indicative of planned capital expenditure level & cash payment timing
 - Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
 - Substantiation of National/Province allocations included in budget
 - Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
 - Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
 - Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
 - Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

KZN232 Emnambithi/Ladysmith - Supporting Table SA14 Household bills

LN252 Enkhambing/Ludysmith - Supporting Table 0114 Household bills											
Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13 % incr.	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates		405.46	969.05	1,046.57	1,046.57	1,046.57	1,046.57	-	1,151.23		
Electricity: Basic levy	p/paid										
Electricity: Consumption	p/paid		1,659.00	1,958.12	2,396.35	2,396.35	2,396.35		2,660.67		
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal		31.00	33.48	36.16	39.78	39.78	39.78		43.75		
Other											
sub-total		436.46	2,661.53	3,040.85	3,482.70	3,482.70	3,482.70	10.7%	3,855.65	-	-
VAT on Services		4.34	236.95	297.20	341.06	341.06	341.06		428.51		
Total large household bill:		440.80	2,898.48	3,338.05	3,823.76	3,823.76	3,823.76	12.0%	4,284.16	-	-
% increase/decrease			557.5%	15.2%	14.6%	-	-		12.0%	(100.0%)	-
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates		213.64	49.09	53.02	53.02	53.02	53.02		58.32		
Electricity: Basic levy	p/paid		p/paid	p/paid	p/paid	p/paid	p/paid		p/paid		
Electricity: Consumption	p/paid		p/paid	p/paid	p/paid	p/paid	p/paid		p/paid		
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal		31.00	33.48	36.16	39.78	39.78	39.78		43.75		
Other											
sub-total		244.64	82.57	89.18	92.80	92.80	92.80	10.0%	102.07	-	-
VAT on Services		4.34	6.69	5.06	5.57	5.57	5.57		6.13		
Total small household bill:		248.98	89.26	94.24	98.37	98.37	98.37	10.0%	108.20	-	-
% increase/decrease			(64.1%)	5.6%	4.4%	-	-		10.0%	(100.0%)	-
<u>Monthly Account for Household - 'Indigent' Household receiving free basic services</u>	3										
Rates and services charges:											
Property rates		213.64	20.62	22.27	22.27	22.27	22.27		24.50		
Electricity: Basic levy	p/paid		p/paid	p/paid	p/paid	p/paid	p/paid		p/paid		
Electricity: Consumption		27.53	p/paid								
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal		31.00	33.48	36.16	39.78	39.78	39.78	39.8%	42.52		
Other											
sub-total		272.17	54.10	58.43	62.05	62.05	62.05	8.0%	67.02	-	-
VAT on Services		8.19	4.69	5.06	5.57	5.57	5.57		6.13		
Total small household bill:		280.36	58.79	63.49	67.62	67.62	67.62	8.2%	73.15	-	-
% increase/decrease			(79.0%)	8.0%	6.5%	-	-		8.2%	(100.0%)	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

KZN232 Emnambithi/Ladysmith - Supporting Table SA17 Borrowing

KZN232 Emhambithi/Ladysmith - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		18,212	18,099	16,547	5,589	5,589	5,589	-	-	-
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	18,212	18,099	16,547	5,589	5,589	5,589	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	18,212	18,099	16,547	5,589	5,589	5,589	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

KZN232 Emnambithi/Ladysmith - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		51,780	59,695	84,805	95,608	95,608	95,608	108,693	117,038	127,140
Local Government Equitable Share		50,780	58,960	83,305	93,368	93,368	93,368	106,393	114,388	124,440
Municipal Systems Improvement		1,000	735	750	790	790	790	800	900	950
Finance Management				750	1,450	1,450	1,450	1,500	1,750	1,750
Other transfers/grants [insert description]										
Provincial Government:		6,244	7,148	8,086	-	2,256	2,256	14,892	13,564	13,572
					-	125	125	134	143	151
								13,321	13,421	13,421
		6,244	7,148	8,086		2,000	2,000	500		
Expanded Public Works Grant					-	131	131	937	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		63	57	61	1,556	1,556	1,556	1,640	3,318	3,499
Provincialisation of libraries					1,448	1,448	1,448	1,520	3,192	3,367
Recapitalisation of libraries		63	57	61	108	108	108	120	126	132
Total Operating Transfers and Grants	5	58,087	66,900	92,952	97,164	99,420	99,420	125,225	133,920	144,211
Capital Transfers and Grants										
National Government:		-	-	-	74,119	78,942	78,942	57,049	81,208	68,961
Municipal Infrastructure Grant (MIG)					25,356	25,356	25,356	30,758	32,446	34,322
Rural Households Infrastructure								8,000	7,500	-
Regional Bulk Infrastructure					12,771	25,225	25,225	7,991	41,262	34,639
Neighbourhood Development Partnership						15,150	15,150	10,300	-	-
EPWP					35,992	13,211	13,211	-	-	-
Provincial Government:		-	-	-	-	16,000	16,000	-	-	-
Small Town Rehabilitation Grant					-	16,000	16,000			
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Small Town Rehabilitation Grant										
Total Capital Transfers and Grants	5	-	-	-	74,119	94,942	94,942	57,049	81,208	68,961
TOTAL RECEIPTS OF TRANSFERS & GRANTS		58,087	66,900	92,952	171,283	194,362	194,362	182,274	215,128	213,172

- References**
- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
 - Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
 - Replacement of RSC levies
 - Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
 - Total transfers and grants must reconcile to Budgeted Cash Flows
 - Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

KZN232 Emnambithi/Ladysmith - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		51,780	59,695	84,805	95,608	95,608	95,608	108,693	117,038	127,140
Local Government Equitable Share		50,780	58,960	83,305	93,368	93,368	93,368	106,393	114,388	124,440
Municipal Systems Improvement		1,000	735	750	790	790	790	800	900	950
Finance Management				750	1,450	1,450	1,450	1,500	1,750	1,750
Other transfers/grants [insert description]										
Provincial Government:		6,244	7,148	8,086	-	2,256	2,256	14,892	13,564	13,572
					-	125	125	134	143	151
								13,321	13,421	13,421
		6,244	7,148	8,086		2,000	2,000	500		
Expanded Public Works Grant						131	131	937		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		63	57	61	1,556	1,556	1,556	1,640	3,318	3,499
Provincialisation of libraries					1,448	1,448	1,448	1,520	3,192	3,367
Recapitalisation of libraries		63	57	61	108	108	108	120	126	132
Total operating expenditure of Transfers and Grants:		58,087	66,900	92,952	97,164	99,420	99,420	125,225	133,920	144,211
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	74,119	78,942	78,942	57,049	81,208	68,961
Municipal Infrastructure Grant (MIG)					25,356	25,356	25,356	30,758	32,446	34,322
Rural Households Infrastructure								8,000	7,500	-
Regional Bulk Infrastructure					12,771	25,225	25,225	7,991	41,262	34,639
Neighbourhood Development Partnership EPWP					35,992	15,150	15,150	10,300		
						13,211	13,211			
Provincial Government:		-	-	-	-	-	-	-	-	-
Small Town Rehabilitation Grant										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	16,000	16,000	-	-	-
Town Rehabilitation Grant						16,000	16,000			
Total capital expenditure of Transfers and Grants		-	-	-	74,119	94,942	94,942	57,049	81,208	68,961
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		58,087	66,900	92,952	171,283	194,362	194,362	182,274	215,128	213,172

References
 1. Expenditure must be separately listed for each transfer or grant received or recognised

KZN232 Emnambithi/Ladysmith - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		51,780	59,695	84,805	95,608	95,608	95,608	108,693	117,038	127,140
Conditions met - transferred to revenue		51,780	59,695	84,805	95,608	95,608	95,608	108,693	117,038	127,140
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		6,307	7,205	8,146		3,812	3,812	16,532	16,882	17,071
Conditions met - transferred to revenue		6,307	7,205	8,146	-	3,812	3,812	16,532	16,882	17,071
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		58,087	66,900	92,951	95,608	99,420	99,420	125,225	133,920	144,211
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts					74,119	94,942	94,942	57,049	81,208	68,961
Conditions met - transferred to revenue		-	-	-	74,119	94,942	94,942	57,049	81,208	68,961
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	74,119	94,942	94,942	57,049	81,208	68,961
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		58,087	66,900	92,951	169,727	194,362	194,362	182,274	215,128	213,172
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

KZN232 Emnambithi/Ladysmith - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		7 409	7 672	8 808	8 806	9 578	9 578	10 374	14 411	12 210
Pension and UIF Contributions		445	670	707	707	530	530	565	644	686
Medical Aid Contributions		102	111	88	88	90	80	108	120	178
Motor Vehicle Allowance		1 254	1 306	1 309	1 309	1 625	1 625	1 808	1 969	2 128
Cellphone Allowance		482	672	600	600	650	650	708	779	834
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		9,892	10,631	11,511	11,511	12,473	12,473	13,584	17,943	15,989
% increase	4		7.5%	8.3%	-	8.4%	-	8.9%	32.1%	(10.9%)
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 602	3 027	3 564	3 284	3 284	3 284	3 561	5 090	5 436
Pension and UIF Contributions		328	212	243	229	229	229	970	1 067	1 142
Medical Aid Contributions			107	125	116	116	116	435	479	513
Overtime										
Performance Bonus		356	96	122	106	223	223	375	413	442
Motor Vehicle Allowance		841	837	976	904	904	904	1 092	1 201	285
Cellphone Allowance										
Housing Allowances		18	12	14	13	13	13	6	7	7
Other benefits and allowances			212	546	513	513	513	294	323	346
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality		5,235	4,505	5,595	5,165	5,282	5,282	6,733	8,570	8,171
% increase	4		(13.9%)	24.2%	(7.7%)	2.3%	-	27.5%	27.3%	(4.7%)
Other Municipal Staff										
Basic Salaries and Wages		60 791	104 008	91 247	102 554	108 139	108 139	116 861	126 836	136 501
Pension and UIF Contributions		13 561	10 912	12 177	11 765	12 638	12 638	13 957	15 353	16 428
Medical Aid Contributions			3 478	5 267	3 754	4 831	4 831	6 016	6 617	7 080
Overtime			7 887	5 795	5 795	8 218	8 218	7 028	7 729	8 270
Performance Bonus										
Motor Vehicle Allowance		2 755	3 160	3 453	3 413	5 219	5 219	5 821	6 403	6 851
Cellphone Allowance								20	22	24
Housing Allowances		908	734	665	500	656	656	642	706	755
Other benefits and allowances			14 354	16 130				159	175	187
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff		87,015	144,533	134,834	128,803	137,499	137,499	150,521	163,641	175,066
% increase	4		66.1%	(6.7%)	(4.5%)	6.8%	-	9.5%	8.7%	7.0%
Total Parent Municipality		102,142	159,669	151,940	145,479	155,254	155,254	170,838	190,154	199,256
			56.3%	(4.8%)	(4.3%)	6.7%	-	10.0%	11.3%	4.8%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		102,142	159,669	151,940	145,479	155,254	155,254	170,838	190,154	199,256
% increase	4		56.3%	(4.8%)	(4.3%)	6.7%	-	10.0%	11.3%	4.8%
TOTAL MANAGERS AND STAFF	5	92,250	149,038	140,429	133,968	142,781	142,781	157,254	172,211	183,267

References:

1. Include Loans and advances where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. BA, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid

Column Definitions:

- A, B and C: Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D: The original budget approved by council for the budget year.
- E: The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F: An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G: The amount to be appropriated for the budget year.
- H and I: The indicative projection

KZN232 Emnambithi/Ladysmith - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2010/11			Current Year 2011/12			Budget Year 2012/13		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4	50			53			53		
Board Members of municipal entities	5									
Municipal employees										
Municipal Manager and Senior Managers	3	8	4	6	8	4	4	8	4	4
Other Managers	7									
Professionals		61	47	8	61	47	8	61	47	8
Finance		12	12		12	12		12	12	
Spatial/town planning		5	4		5	4		5	4	
Information Technology										
Roads		1	1		1	1		1	1	
Electricity		3	3		3	3		3	3	
Water										
Sanitation										
Refuse										
Other		40	27	8	40	27	8	40	27	8
Technicians		71	66	9	138	133	9	138	133	9
Finance		2	2		69	69		69	69	
Spatial/town planning										
Information Technology		4	4		4	4		4	4	
Roads		18	16	2	18	16	2	18	16	2
Electricity		33	31	6	33	31	6	33	31	6
Water										
Sanitation										
Refuse		2	2		2	2		2	2	
Other		12	11	1	12	11	1	12	11	1
Clerks (Clerical and administrative)		200	164	3	200	164	30	200	164	30
Service and sales workers		87	48	29	87	48	29	87	48	29
Skilled agricultural and fishery workers		1	1		1	1		1	1	
Craft and related trades										
Plant and Machine Operators		82	58	24	82	58	24	82	58	24
Elementary Occupations		950	195	904	1,033	204	1,004	1,033	204	1,004
TOTAL PERSONNEL NUMBERS		1,510	583	983	1,663	659	1,108	1,663	659	1,108
% Increase					10.1%	13.0%	12.7%	-	-	-
Total municipal employees headcount	6									
Finance personnel headcount	8									
Human Resources personnel headcount	8									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

KZN232 Emnambithi/Ladysmith - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
1	Multi-year expenditure to be appropriated																
	Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - GOVERNANCE AND TRANSFORMATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 6 - BOROUGH ENGINEERS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - INFRASTRUCTURE & SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Single-year expenditure to be appropriated																
	Vote 1 - MUNICIPAL MANAGER	33	33	33	33	33	33	33	33	33	33	33	33	33	400	-	-
	Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - GOVERNANCE AND TRANSFORMATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 6 - BOROUGH ENGINEERS	5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350	73,258	103,006	107,412
	Vote 7 - ECONOMIC DEVELOPMENT	667	667	667	667	667	667	667	667	667	667	667	667	667	8,000	7,500	-
	Vote 8 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	696	-
	Vote 9 - INFRASTRUCTURE & SERVICES	666	666	666	666	666	666	666	666	666	666	666	666	666	7,991	41,262	34,639
	Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Capital single-year expenditure sub-total		6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	89,649	152,464	142,051
2	Total Capital Expenditure		6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	6,715	89,649	152,464	142,051

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

KZN232 Ennambithil/Ladysmith - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
1	Capital Expenditure - Standard																
	Governance and administration																
	Executive and council			400											400		
	Budget and treasury office			400											400		
	Corporate services																
	Community and public safety															696	
	Community and social services																
	Sport and recreation																
	Public safety																
	Housing															696	
	Health																
	Economic and environmental services																
	Planning and development		6,016	6,016	6,016	6,016	6,016	6,016	6,016	6,016	6,016	6,016	6,016	15,079	81,258	110,506	107,412
	Road transport		5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350	14,413	73,258	103,006	107,412
	Environmental protection																
	Trading services																
	Electricity		667	667	667	667	667	667	667	667	667	667	667	667	8,000	7,500	
	Water		666	666	666	666	666	666	666	666	666	666	666	666	7,991	41,262	34,639
	Waste water management		666	666	666	666	666	666	666	666	666	666	666	666	7,991	41,262	34,639
	Waste management																
	Other																
	Total Capital Expenditure - Standard	2	6,682	7,082	6,682	6,682	6,682	6,682	6,682	6,682	6,682	6,682	6,682	6,682	89,649	152,464	142,051

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

MONTHLY CASH FLOWS		Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Receipts By Source														1		
Property rates		9,462	9,462	9,462	9,462	9,462	9,462	9,462	9,462	9,462	9,462	9,462	9,462	113,546	122,629	132,440
Property rates - penalties & collection charges		875	875	875	875	875	875	875	875	875	875	875	875	10,502	12,077	13,000
Service charges - electricity revenue		18,467	18,467	18,467	18,467	18,467	18,467	18,467	18,467	18,467	18,467	18,467	18,467	221,604	316,879	432,000
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,199	14,203	15,307
Service charges - other		84	84	84	84	84	84	84	84	84	84	84	84	1,012	1,057	-
Rental of facilities and equipment		95	95	95	95	95	95	95	95	95	95	95	95	1,145	1,011	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		444	444	444	444	444	444	444	444	444	444	444	444	5,332	7,768	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		540	540	540	540	540	540	540	540	540	540	540	540	6,482	7,260	-
Licences and permits		542	542	542	542	542	542	542	542	542	542	542	542	6,498	6,767	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational		10,357	10,357	10,357	10,357	10,357	10,357	10,357	10,357	10,357	10,357	10,357	11,294	125,225	133,920	144,211
Other revenue		5,453	5,453	5,453	5,453	5,453	5,453	5,453	5,453	5,453	5,453	5,453	5,453	65,441	81,219	47,495
Cash Receipts by Source		47,421	47,421	47,421	47,421	47,421	47,421	47,421	47,421	47,421	47,421	47,421	48,358	569,986	704,790	784,453
Other Cash Flows by Source																
Transfer receipts - capital		4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	3,895	57,049	89,206	88,961
Contributions recognised - capital & Contributed asset		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		52,253	52,253	52,253	52,253	52,253	52,253	52,253	52,253	52,253	52,253	52,253	52,253	627,035	793,998	853,414
Cash Payments by Type																
Employee related costs		11,245	11,245	11,245	11,245	11,245	11,245	11,245	11,245	11,245	11,245	11,245	11,395	135,095	134,361	165,291
Remuneration of councillors		1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	13,585	13,751	14,438
Finance charges		45	45	45	45	45	45	45	45	45	45	45	45	545	-	-
Bulk purchases - Electricity		13,979	13,979	13,979	13,979	13,979	13,979	13,979	13,979	13,979	13,979	13,979	13,979	167,753	238,612	303,180
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	62,003	66,241	10,884
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	19,776	22,063	23,387
Other expenditure		12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	12,129	11,979	145,395	133,205	216,057
Cash Payments by Type		45,346	45,346	45,346	45,346	45,346	45,346	45,346	45,346	45,346	45,346	45,346	45,346	544,152	608,233	733,237
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		8,566	8,566	8,566	8,566	8,566	8,566	8,566	8,566	8,566	8,566	8,566	8,566	102,791	104,628	7,592
Total Cash Payments by Type		53,912	53,912	53,912	53,912	53,912	53,912	53,912	53,912	53,912	53,912	53,912	53,912	646,943	712,861	740,829
NET INCREASE/(DECREASE) IN CASH HELD		(1,659)	(1,659)	(1,659)	(1,659)	(1,659)	(1,659)	(1,659)	(1,659)	(1,659)	(1,659)	(1,659)	(1,659)	(19,908)	81,137	112,585
Cash/cash equivalents at the month/year begin:		-	(1,659)	(3,318)	(4,977)	(6,636)	(8,295)	(9,954)	(11,613)	(13,272)	(14,931)	(16,590)	(18,249)	-	(19,908)	61,229
Cash/cash equivalents at the month/year end:		(1,659)	(3,318)	(4,977)	(6,636)	(8,295)	(9,954)	(11,613)	(13,272)	(14,931)	(16,590)	(18,249)	(19,908)	(19,908)	61,229	173,814

KZN232 Emnambithi/Ladysmith - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		39,738	84,809	72,209	41,257	34,257	34,257	62,349	114,912	101,589
Infrastructure - Road transport		31,388	68,902	25,028	12,686	15,686	15,686	39,821	65,350	60,250
Roads, Pavements & Bridges		31,388	68,902	25,028	12,686	12,686	12,686	39,821	60,850	55,750
Storm water		-	-	-	-	3,000	3,000	-	4,500	4,500
Infrastructure - Electricity		8,126	15,907	46,238	28,571	18,571	18,571	13,591	49,562	41,339
Generation		811	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,818	15,907	42,352	22,571	12,071	12,071	7,991	41,262	34,639
Street Lighting		4,498	-	3,886	6,000	6,500	6,500	5,600	8,300	6,700
Infrastructure - Water		-	-	942	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	942	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		223	-	1	-	-	-	8,937	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	223	-	1	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	0	-	-	-	-	-	8,937	-	-
Community		329	4,700	14,524	11,606	51,656	51,656	12,900	9,842	3,622
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	2,200	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	1,900	1,696	2,472
Community halls		250	500	2,723	2,000	2,700	2,700	3,500	5,900	300
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		79	-	7,601	5,856	6,856	6,856	5,000	700	350
Fire, safety & emergency		-	-	-	-	-	-	2,000	680	-
Security and policing		-	-	-	1,000	3,400	3,400	-	350	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	2,250	2,250	2,250	-	-	-
Social rental housing	8	-	-	-	500	500	500	-	-	-
Other		-	2,000	4,200	-	35,950	35,950	500	516	500
Heritage assets		-	-	-	1,500	1,550	1,550	4,000	1,500	-
Buildings		-	-	-	1,500	1,550	1,550	4,000	1,500	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		11,026	18,439	42,354	19,756	7,479	7,479	10,400	26,210	36,840
General vehicles		5,190	13,539	4,995	-	4,394	4,394	400	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		5,516	-	33,589	1,100	600	600	10,000	25,210	36,840
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		320	-	220	13,656	1,200	1,200	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	2,400	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		(0)	2,500	3,550	5,000	1,285	1,285	-	1,000	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-

4.7.4.4 An organ of state may, prior to the award of a bid, cancel a bid if-

- (a) due to changed circumstances, there is no longer a need for the services, works or goods requested; or
- (b) funds are no longer available to cover the total envisaged expenditure; or
- (c) no acceptable bids are received.

4.7.4.5 The decision to cancel a bid in terms of point 4.7.4.2 must be published in the Government Tender Bulletin or the media in which the original bid was advertised.

The word "sub-regulation" was replaced with the word "point" from point 4.7.1 to point 4.7.4.5.

4.16 SMALL MICRO MEDIUM ENTERPRISES

4.16.1 EMERGING CONTRACTORS

Registration and Profiling

The following are minimum requirements for admission into the Municipality's supplier database:

4.16.1.1 Registration with CIDB

4.16.1.2 Undergone the determined Engineering Basic Training (for CIDB level 1)

4.16.2 Database Formulation

4.16.2.1 The municipality reserves the right to limit the number of emerging contractors it registers in order to manage the development of contractors efficiently and effectively.

4.16.2.2 The list should be used to promote participation of Local Black-owned Small, Medium and Micro Enterprises (SMME's).

4.16.2.3 The list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services.

The following schedule indicates the maximum number of contracts and maximum values within each stage that a single contractor must complete before advancing to the next stage.

STAGE	MAXIMUM CONTRACT VALUE	MAXIMUM NUMBER OF ANY PROJECTS	MAXIMUM ACCULULATED CONTRACT VALUES IN THE STAGE
1	R50 000.00	4	R200 000.00
2	R100 000.00	4	R400 000.00
3	R150 000.00	4	R600 000.00
4	R200 000.00	4	R800 000.00
5	R500 000.00	5	R1 000 000.00
6	R1 500 000.00	3	R4 500 000.00

- The Emnambithi/Ladysmith Municipality will implement these thresholds in a phased approach. The first stage will be implemented and reviewed in 2012/2013.
- Goods and services may be procured from SMME's at a premium of 10%.
- SMME's within the very micro category will be paid within five (5) days of receipt of an approved invoice. All other payment are to be made within fourteen (14) days.
- A person awarded a contract of an amount greater than or equal to R3 000,000 (Three Million Rand) must include 50% local labour in their staff component.

7.3 Consideration of Bids

(18) A person awarded a contract for an amount greater than or equal to R3,000,000 (Three Million Rand) must subcontract 10% of the contract to local contractors.

11.1 Mandatory Formalities

The Emnambithi/Ladysmith Municipality reserves the right to reject any bid received from Bidders if the formalities described in the Mandatory Formalities Section under the General Conditions of Bid Section are not complied with.

By submitting a bid for consideration by the Emnambithi/Ladysmith Municipality, The Bidder warrants that the bidder consents and acknowledges this requirement and undertakes to ensure compliance with this provision.

The Mandatory formalities include :

1.1. General Conditions of Contract:

Bidders are required to initial each page of the General conditions section of the Bid document.

1.2. Special Conditions of Contract:

Bidders are required to initial each page of the Special conditions section of the Bid document.

1.3. Specifications of Contract

Bidders are required to initial each page of the Specifications of Contract section of the Bid document.

1.4. Witness Signatures

Bidders are required to ensure that there are two witness signatures in all sections requiring the endorsement of a signature.

1.5. Alterations and Amendments

Bidders are required to ensure that all amendments and/alterations are endorsed by the bidder .Any responsive bidder may be called in to complete omitted information, provided the information omitted does not have direct impact on the pricing and BEE status, based

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'In the service of the state' means to be –

- (a) a member of –
 - (i) any municipal council;
 - (ii) any provincial legislature; or
 - (iii) the National Assembly or the National Council of Provinces;
- (b) a member of the board of directors of any municipal entity;
- (c) an official of any municipality or municipal entity;
- (d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No.1 of 1999);
- (e) a member of the accounting authority of any national or provincial or public entity; or
- (f) an employee of Parliament or provincial legislature.

'Long-term contract' means a contract with a period exceeding one (1) year;

'MCM' means the Management Committee of the municipality;

'MFMA' means the Municipal Finance Management Act (Act No. 56 of 2003);

'Quotation' means a stated price that a supplier expects to receive for the provision of specified services, works or goods.

'Relevant Head of Department' means the Head of the Department for which the goods or services are being procured; and

'SMME' means a supplier or entrepreneur with an annual turnover of R25 million or less and with black ownership, risk and control of not less than 50% is termed a small black supplier (SBS).

'Senior Manager' is defined in terms of Section 56 of the Municipal Structures Act as “a manager directly accountable to the Municipal Manager”.

'Supply Chain Management Practitioners' includes the Chief Financial Officer, Manager: Finance, Assistant Manager: Finance, Senior Accountant: Budget Office and Supply Chain Management, and Accountant: Supply Chain Management.

- Thirdly – suppliers and businesses within the Republic.

4.16 SMALL MICRO MEDIUM ENTERPRISES

4.16.1 EMERGING CONTRACTORS

Registration and Profiling

The following are minimum requirements for admission into the Municipality's supplier database:

4.16.1.1 Registration with CIDB

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4.16.2.1 The municipality reserves the right to limit the number of emerging contractors it registers in order to manage the development of contractors efficiently and effectively.

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4.16.2.3 The list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services.

The following schedule indicates the maximum number of contracts and maximum values within each stage that a single contractor must complete before advancing to the next stage.

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5	R500 000.00	5	R1 000 000.00
6	R1 500 000.00	3	R4 500 000.00

Emnambithi/ Ladysmith Supply Chain Management Policy

- The Emnambithi/Ladysmith Municipality will implement these thresholds in a phased approach. The first stage will be implemented and reviewed in 2012/2013.
- Goods and services may be procured from SMME's at a premium of 10%.
- SMME's within the very micro category will be paid within five (5) days of receipt of an approved invoice. All other payment are to be made within fourteen (14) days.
- A person awarded a contract of an amount greater than or equal to R3 000,000 (Three Million Rand) must include 50% local labour in their staff component.

5. DEVIATIONS FROM THE PROCUREMENT PROCESS

- (1) The Accounting Officer may -
 - (a) Deviate from the processes established by this policy and procure through any convenient process, which may include direct negotiations, but only:
 - (i) In an emergency;
 - (ii) If such goods or services are produced or available from a single supplier only;
 - (iii) For the acquisition of special works of art or historical objects where the specifications are difficult to compile;
 - (iv) Acquisition of animals for zoos and/or nature and game reserves; or
 - (v) In any other exceptional case where it is impractical or impossible to follow the official procurement processes; and
 - (b) Ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.
- (2) The Accounting Officer must record the reasons for any deviations in terms of subparagraphs (1), (a) and (b) of this policy and report them to the next meeting of the Council and include as a note to the Annual Financial Statements.
- (3) Subparagraph (2) does not apply to the procurement of good and services, including –

Emnambithi/ Ladysmith Supply Chain Management Policy

- (c) Equity claims for a Trust shall not be allowed in respect of those persons who are both trustees and beneficiaries and who are actively involved in the management of the Trust.
- (d) Documentation to substantiate the validity of the credentials of the trustees contemplated in paragraph (c) shall be submitted to the Municipality.
- (15) A Consortium or Joint Venture shall, based on the percentage of the contract value managed or executed by their black members, be entitled to equity ownership.
- (16) A person awarded a contract as a result of preference for contracting with, or providing equity ownership, shall not sub-contract more than 25% of the value of the contract to a person who is not Black or does not qualify for such preference.
- (17) Bidders submitting two or more offers without declaring their interest will be disqualified.
- (18) A person awarded a contract of an amount greater than or equal to R3 000,000 (Three Million Rand) must subcontract at least 10% of the contract to local contractors.

7.4 Administration of Contracts

7.4.1 Settlement of Disputes

Should any dispute arise between a bidder/supplier and the Municipality with regard to the interpretation of the conditions of a bid, contract or order, the decision of the Municipality shall be final, but execution of a contract or order shall not be delayed pending such decision.

7.4.2 Orders

Supplies shall be delivered and services rendered only upon a written official order from the Municipality, and accounts shall be rendered as indicated on the official order or in the contract, as the case may be.

7.4.3 Packing, Packing Material and Containers

The contractor/supplier is responsible for packing supplies at his/her own cost and in such a manner so as to ensure that there is no loss or damage in transit.

Where provision is expressly made in a contract for the return of packing material or containers, such packing material or containers shall be returned at the contractor's expense.

EMNAMBITHI/LADYSMITH MUNICIPALITY



2012/2013 Medium -Term Budget

EMNAMBITHI/LADYSMITH MUNICIPALITY
2012/2013 Medium-Term Budget

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2012/2013 Medium-Term Budget

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MEDIUM TERM BUDGET: 2012/13

PART 1 – EXECUTIVE SUMMARY BY THE EXECUTIVE MANAGER: FINANCE (CFO)

In terms of Section 16(2) of the MFMA, I present before you the 2012/13 Budget and outer limits in respect of the 2012/13 Medium Term Budget. The Municipality has consulted the political peers on the 2012/13 budget.

The Financial modelling plan of the Operational Budget for 2012/13 is attached.

Each category of the budget has been outlined. It should be noted that currently, the Operational Budget presented has a deficit due to an unfunded depreciation of R82 million that could not be funded from the tariffs proposed for 2012/13 as it could result in extremely high and unaffordable tariffs for the consumers and ratepayers of the municipality. Furthermore, the Capital Budget presented amounts to R90.6 million. This overview will be analysed as follows:

BUDGETED EXPENDITURE: 2012/13

1. Salaries and Allowances – R170.2 million

- a) The million R122.9 million reflects the cost to Council packages of all existing staff and budgeted staff vacancies.
- b) An increase of 10 % has been provided for in terms of the Bargaining Council agreement – R12.2 million for municipal employees.
- c) An amount of R6.6 million has been budgeted for Overtime/ Standby.
- d) An amount of R14.5 million has been budgeted for Job Creation workers.
- e) R429 thousand has been allocated for the performance bonuses of section 57 employees.
- f) Councillor Allowances Existing – R5.9 million excludes the Central Government Allocation of R6.5 million.
- g) A 10% increase of R1.2m has been budgeted for Councillor Allowances.
- h) Salaries and Allowances, includes Councillor Allowances of R 13.5 million amounts to 26 % of the total projected expenditure. It should further be noted that the R21.6 million will be used for direct labour costs charged out to repairs and maintenance and Capital projects.

2. General Expenses – R 345.4 million which include the following:

- a) Free Basic Electricity of R2.9 million and Free Basic Refuse of R7 million have been set to fund indigent consumers who receive the 50kWh free electricity and the refuse removal service for free.

- b) R8.4 million has been budgeted for Rates Indigency by application and automatic indigency to residential properties with a land and building value of R80 thousand and less.
- c) The projected increase for Electricity purchases is based on 13.5%, that is subject to NERSA's approval, which will amount to estimated R168 million.
- d) Automated Performance Management System -The allocation of R120 000 has been catered for the maintenance of the new system purchased.
- e) R8 million has been provided for the Municipal Property Rates Act. This is funded by the revenue generated funds and will be utilised for the compilation of the new valuation roll.
- f) R1.67 million has been provided for emergency relief.
- g) R8.2 million has been set aside for the Electrical Refurbishment.
- h) Youth Development - This is a Mayoral project and the programme of Youth awareness is to be intensified during the year. R950 thousand has been allocated.
- i) Staff Training - These funds are used by employees to attend training workshops as well as to enrol at tertiary institutions to further their education; an amount of R1.6m has been allocated.
- j) Postage Services - This amount includes the bulk postage of municipal accounts, as well as the individual postage costs incurred by the departments. R976 thousand has been allocated for this function.
- k) R 484 thousand has been allocated for pauper burials. The funds are used for the burial of people who are not in a position to afford having a funeral.
- l) The Mayor's special programme has a budgeted amount of R 90 thousand. The Mayor's specific programmes identified by the Office of the Mayor have been catered for individually.
- m) Legal expenses for the Municipality carry a budget of R1.4 million. The funds are used by the legal section in the implementation of the legal process for the collection of arrear debt.
- n) Asset Management has a budget of R1.2 million. These funds are used by the Finance Department for the implementation of GRAP 17.
- o) An amount of R447 thousand has been allocated for the functioning of the ward committees. The funds are used by the Public Participation unit for the payment of the cell phone accounts of the ward committee members.
- p) R1.01 million has been budgeted for the provision of free basic alternate energy. The funds are used by the Public Participation unit for the procurement of gel, gel stoves and oil lamps for the community who have no access to electricity.
- q) SARS Skills Development Levy - The amount of R1.3 million is budgeted to be paid to SARS for the development of skills. These funds can be claimed from the SETA when the municipality incurs training costs.
- r) R9.4m has been budgeted for the transport costs to run the vehicles in the departments.

- s) Conference and Delegations- These funds are used by the municipality for the attendance of conferences, workshops and seminars. The accommodation and travelling costs are paid from these funds. An amount of R2.4million has been allocated.
- t) Telephone and Fax - The Telkom and cellular phone accounts are paid from these funds. An amount of R2.7million has been allocated.
- u) Electricity - These funds are used for the payment of the municipality's electricity accounts. An amount of R3.7million has been allocated.
- v) R519 thousand has been allocated for the reconnections and disconnections to be carried out by the Department: Infrastructure and Services.
- w) Siyazenzela Project- The amount of R2.4m has been budgeted. All twenty seven (27) wards are now included in this project.
- x) Insurance – An amount of R1.6m has been budgeted due to the increase in assets that were identified.
- y) Zibambele EPWP Pilot Project - The amount of R720 thousand has been allocated and will be used by the community to fix the potholes in the identified areas.
- z) Printing and Stationery – The amount of R1.5 million has been allocated and is used for the photocopy machines rental and printing costs.
- aa) Sports and Recreation - There is an amount of R900 thousand allocated. These funds are used for the maintenance of the parks facilities and sports grounds.
- bb) Events – An amount of R 1.8 million has been allocated for this item. It is used to fund the costs of catering and entertainment for the functions that are arranged by the Office of the Mayor.
- cc) Self-Insurance Fund – An allocation of R1.5 million is made. These funds are used for the payment of repairs to municipal assets. The purpose of the fund is to reduce the insurance premium that is paid by the municipality.
- dd) An amount of R51million has been allocated for the funding of the vehicle budget operations.

ee) Grant Expenditure

The following grants are included in the draft Budget:

Museum Subsidy	R134 000
Recapitalisation of the Libraries	R120 000
Provincialisation of Libraries	R1 520 000
DPW Property Rates	R 13 321 000
MSIG	R 800 000
Thusong Centre	R 500 000
Financial Management Grant	R1 500 000

- ff) Development Plans - An amount of R500 thousand has been allocated. The bid to draft the Spatial Development plan and framework has been awarded.
- gg) Water - An amount of R1.6 million is allocated for the payment of the water bills to UThukela District Municipality.

- hh) Streetlights – An amount of R2.1 million has been allocated for the payment of the electricity accounts for streetlights in the municipal area.
- ii) Security Services – An amount of R1.4 million has been allocated for this function. This amount has been increased due to the increased amount of the security bid that has been awarded.
- jj) Protective Clothing - There is an amount of R808 thousand allocated. This is due to the increased purchases of protective clothing for the job creation staff, as well as for permanent staff.
- kk) Capital ex Revenue – An amount of R1.6 million has been allocated. These funds are used for the purchase of capital items e.g. furniture and small plant that is not included in the capital budget.
- ll) Other General Expenses – Comprises of the amount R24.9 million. Included in this category of expenditure are the ad-hoc items e.g. Port and line costs, alarm systems, AIDS awareness programmes, material and sundries, etc.

3. Repairs and Maintenance – R42.8 million which includes the following:

- a) R1 million has been allocated for the payment of the license fee and modifications to the Samras financial system as well as the purchase of the operating systems e.g. The Windows programme for new computers.
- b) R16.7 million has been allocated for the roads and R 8.7 million for the storm water maintenance.
- c) R660 thousand has been allocated for the levelling of the landfill site.
- d) R500 thousand has been allocated for the surveillance cameras.
- e) R2.1 million has been allocated for the maintenance of electricity network. . The electrical reticulation system is old and failing and much maintenance is required to keep the system operational.
- f) R1.2 million has been allocated for the substation equipment and building maintenance.
- g) R1.8 million has been allocated for the maintenance of the streetlights. Many of the streetlights are old and the parts are obsolete. Therefore, a full replacement of the heads is required in these instances.
- h) R89 thousand has been allocated for the purchase of new electricity meters. These funds are used for the purchase of new meters as well as the costing of the meter readers. The check readings and purchase of equipment for the installation of the meters are purchased from these funds.
- i) House Service Overhead Mains – An amount of R1.5 million has been allocated. These funds are used for the maintenance of lines to households.
- j) Buildings – An amount of R 895 thousand has been allocated. These funds are used for the maintenance to municipal buildings.
- k) Hardware – An amount of R600 thousand has been allocated. These funds are used for the maintenance of computer hardware.

- l) Klipriver Maintenance - There is an allocation of R600 thousand. These funds are used for the maintenance of the foliage along the river, as well as to dredge the riverbed.
- m) Other repairs and maintenance - The balance of R6.3 million constitutes for repairs to furniture, office equipment, cell phones, and buildings, levelling of dumps, plant, grounds, street marking, hydrants and metering.

4. Departmental Charges – R36.8 million:

These are internal charges and are recovered via the charge out rate.

Departmental Charges	R36.8 million
Total Charge outs	(R36.8 million)

5. Capital Charges – R13.4million which includes the following:

Depreciation	R11.5 million
Existing External Loans	R 1.9 million

Depreciation charges are a GRAP 17 requirement. In terms of the Fixed Asset Register, the depreciation charges should be R94m.

The depreciation on all assets that existed until November 2011 have been accounted for in the amount of R 93 678 230. The remaining seven (7) months for depreciation has been projected and the new additions have been depreciated by ten (10) percent. In terms of Generally Recognised Accounting Practice, the full depreciation requirement for all the municipality's assets must be provided for in the operational budget. Should the municipality fund the total depreciation amount of R 93 678 230, tariffs will be very high and unaffordable to the consumers. National Treasury recognises this in MFMA Circular 42 – funding a municipal budget. A phased increase or re-alignment in tariffs may need to be considered to compensate the deficit to a surplus by a progressive move through gradual tariff increases or the re-alignment of municipal revenue.

The community needs to make a sufficient contribution towards the economic benefit that is generated from the assets over the medium term budget period. Currently, the municipality has opted to fund R11.5 million of the total depreciation expense.

6. Contributions - R 18.7 million which includes the following:

Bad Debt Reserve	R 8.7 million
Leave Reserve	R 1.7 million
Pensioner's Medical Aid	R 2.1 million
Rates Reduction: Pensioners/ Disabled/ Medically Boarded Persons and Child Headed Households	R 6.1 million

The pensioner's medical aid is a post retirement benefit for ex-employees of the municipality.

A twenty (20%) rates reduction for pensioners will be granted to any pensioner aged sixty (60) years and older on application if the pensioner's gross household income is R7 500 and less.

A medically boarded person with a gross household income of R7 500 and less will receive a discount of ten (10%) on their rates assessment. This reduction must be applied for in the 2012/13 financial year.

Disabled persons with a gross household income of R7 500 and less will receive a discount of twenty (20%) on their rates assessment. This reduction must be applied for in the 2012/13 financial year.

Child headed households with a gross household income of R7 500 and less will receive a discount of one hundred (100%) on their rates assessment. This reduction must be applied for in the 2012/13 financial year.

A discount of 5% will be granted to all owners of property except for State and PSI, who will pay their rates in advance in full by 31 August 2012.

7. Charge Out Rates – R36.8 million

This refers to departmental charges of R36.8 million. R21.6 million of the charge out has been allocated to the salaries component in respect of labour, which needs to be charged out to Repairs and Maintenance and Capital and Grant funded projects.

BUDGETED REVENUE – R627 MILLION

- a) In the 2012/13 financial year, the Municipality will continue with the implementation of the Municipal Property Rates Act No. 6 of 2004 (MPRA). The Rates is based on the market value of the property. The income is derived only from the rate in the rand; and no rebates have been allocated in this year. All properties except vacant land and the public service infrastructure will benefit from the first R15 000 of the valuation being exempt from rates. The newly rateable properties will be allowed the phased-in billing of rates i.e. in the first year, 25% of the total rates is payable, in the second year 50% is payable, in the third year 75% is payable and in the fourth year, 100% is payable. A 10% tariff increase on rates has been applied in the 2012/13 financial year.
- b) A tariff increase of 10% on Refuse has been applied in the 2012/13 financial year.
- c) The Rates and Refuse accounts will be combined and paid for by the owner of the property.
- d) The Local Government Equitable Share, received from Central Government, in the amount of R99.9 million has been budgeted for. This amount excludes the amount of R6.5 million for the Councillor Allowance Subsidy.
- e) Traffic and Licensing amounts to R13 million.
- f) Electricity tariff has been increased by 11.03 % and the implementation of the Inclining Block tariff for the domestic consumers. The tariffs are subject to approval by NERSA. This amounts to R221million.
- g) An Electricity Availability charge tariff increase of 11.03% will be applied to vacant properties (excluding Ezakheni properties). This amounts to R935 thousand.

h) Grant Income

The following grants are included in the Budget:

Museum Subsidy	R134 000
Recapitalisation of the Libraries	R120 000
Provincialisation of Libraries	R1 520 000
DPW Property Rates	R 13 321 000
MSIG	R 800 000
Thusong Centre	R 500 000
Financial Management Grant	R1 500 000

- i) Other revenue includes the income generated from the minor tariffs e.g. hall hire, sundries, fire brigade services, photocopies, burial fees etc.
- j) Interest income – An amount of R7 million has been allocated. These funds are derived from raising of interest on the rates and service accounts and the interest to be derived from investments
- k) Royalty on Stone - This is the income derived from Afrisam for the use of the quarry. A monthly fee is payable by Afrisam. There is therefore an amount of R1.1 million allocated.
- l) Sundries - These are fees that are payable for the purchase of bid documents, rates clearance certificates, ploughing fees, licence and learners fees and lost book fees. An amount of R678 thousand is allocated.
- m) Credit Control Income – These funds are derived from the collection of arrears by the Credit Control and Legal sections. An amount of R8.7 million is expected to be collected.
- n) Refund Skills Development Levy - This is the refund that is claimed from SETA for the training that is carried out to the municipal staff. An amount of R650 thousand is expected to be claimed.
- o) Third Party Vending - There is an amount of R416 thousand estimated. The cost is charged to all consumers using any of the third party vendors to pay their respective municipal accounts.
- p) Land sales in the amount of R 1 million have been budgeted for in the 2012/13 financial year. This income is unsustainable for the following years.
- q) Vehicle Income - This is the charge that is costed to each vehicle when it is used.
- r) Capital Grants - This includes the following:
- | | |
|-----------------------------------|----------|
| MIG | R30.7m |
| Expanded Public Works | R 937 th |
| NDPG | R10.3m |
| Rural Household Development Grant | R 8 m |
| INEP (Eskom) | R 8 m |

CAPITAL BUDGET: 2012/13

The Capital Budget will be funded as follows:

● MIG	R 30.7m
● INEP(Eskom)	R 8m
● Neighbourhood Development Capital Grant	R 10m
● Neighbourhood Development Technical Grant	R 300 th
● Revenue funded assets	R 32.6m
● Rural Household Infrastructure Grant	R 8m
● Expanded Public Works Programme	R 937 th

The National Electrification Programme (NEP) (Eskom) of R8 million is a grant issued by National Government to Eskom for the electrification of areas in the Emnambithi/Ladysmith municipal area. This is done in consultation with the Municipality.

MIG total allocation

R30.7m

Identified priority projects:

● 3Km of tarred road	ward 1/4	R 8m
● Community Hall	ward 3	R 2m
● Streetlights Mcitsheni & Zwelisha	ward 7	R 1.5m
● Streetlights Phase 1 & 2 Roosboom	ward 13	R 1.5m
● Streetlights Watersmeet	ward 18	R 1.3m
● Streetlights Mthandi	ward 20	R 900 th
● Low Water crossing Balderskraal	ward 19	R 1.5m
● Swimming pool	ward 25	R 1.9m
● Sports Complex	ward 1	R6m
● Bridge Ezakheni to Esidakheni	ward 4&5	R2.3m
● Bridge Watersmeet to Burford	ward 14 &16	R1.5m
● Community Hall Mthandi	ward 20	R 500 th
● Low Water Crossings	all rural wards	R800 th
● Rural Roads	all rural wards	R800 th

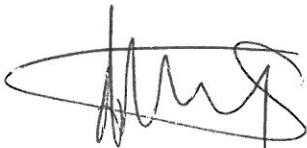
The projects that could not be completed in the 2011/12 year will be rolled / carried over to the following year and that year's allocation will be utilised.

CARRY OVER PROJECTS FROM 2011/12:

● Bridge Ezakheni E to C	R7.6m
● Overhead bridge Lyell Street (CBD)	R5.6m
● Extension Lister Clarence Building	R4m
● Ezakheni Emergency Centre	R2m
● Counter funding for Tarred Roads	R3m

RECOMMENDATION BY THE EXECUTIVE MANAGER: FINANCE (CFO)

It is recommended that the Operational Budget and Capital Budget for 2012/13 be adopted by Council, taking cognisance of affordability, sustainability and the macro allowance of National Treasury.



A R NGWENYA

EXECUTIVE MANAGER: FINANCE (CFO)

Reference: Mrs R Sompersadh
Ext 1293 - Date 26 April 2012

FINANCIAL MODELLING PLAN

BUDGET MODEL 2012/2013

		2011/2012	2011/2012	2012/2013	2013/2014	2014/2015
CAPEX - NEW LOANS		-	ADJUSTMENTS BUDGET	-	-	-
EXPENDITURE				0		
Salaries				0		
Salaries Existing Staff		130 035 487	107 642 570	122 899 104	135 189 014	148 707 916
Pensioners Medical Aid		-	-	-	0.00%	7.00%
Pension Surcharge		-	-	-	-	-
Bargaining Council Increase	6.50%	8 452 307	6 996 767	12 289 910	10.00%	7.00%
Overtime	6.50%	6 587 176	8 215 615	6 583 461	10.00%	7.00%
Job creation	6.50%	16 188 799	19 551 992	14 504 462	10.00%	7.00%
Performance Bonus - Section 57 Employees	6.50%	604 315	327 770	429 000	10.00%	7.00%
Councillor Allowances Existing		7 595 640	8 621 166	5 864 725	10.00%	7.00%
Councillor Allowances Pension and Medical		-	-	-	10.00%	7.00%
Councillor Allowances Increase	6.50%	960 347	708 550	1 234 973	10.00%	7.00%
Councillor Allowances Proposed increase	12.00%	-	-	-	10.00%	7.00%
Central Government Allowance		3 188 000	3 188 000	6 485 000	10.00%	7.00%
Less: Labour to be charged to maintenance		-20 913 608	(20 913 608)	(21 611 200)	0.00%	7.00%
Adjustments Budget		-	-	-	-22 322 840	-23 885 439
Total Emoluments	11.99	152 698 462	134 338 822	148 679 435	21.02%	203 593 820
General Expenses						
Free Basic Electricity	2434 5.50%	2 810 045	2 810 045	2 978 650	12.00%	3 346 820
Free Basic Refuse	2433 5.50%	7 233 513	7 233 513	7 000 000	12.00%	8 615 260
Rates Indigency	2146 5.50%	12 390 996	8 000 000	8 480 000	12.00%	9 528 130
Bulk purchases - Electricit	2185-2186 26.71%	164 089 450	147 800 000	167 753 000	25.90%	252 928 656
Automated Performance		-	-	-	-	-
Management System	2448	1 138 932	901 980	120 000	12.00%	1 074 280
Property Rates Act	2203 5.50%	210 000	600 000	8 000 000	12.00%	714 610
Emergency Relief	2189 5.50%	1 582 500	1 582 500	1 677 450	12.00%	1 884 790
Electrical Refurbishment	2439 5.50%	8 756 500	8 756 500	8 281 890	12.00%	10 429 140
Youth Development	2313 5.50%	854 550	1 254 530	950 000	12.00%	1 173 500
Staff Training	2215	1 119 890	1 318 932	1 605 724	12.00%	1 571 160
Postage Services Account	2178 5.50%	1 199 121	1 161 601	976 333	12.00%	1 383 620
Pauper Burials	2176 5.50%	457 500	457 500	484 950	12.00%	544 900
Special Programmes	2520 5.50%	1 171 156	158 250	90 000	12.00%	188 490
Legal Expenses	2165 5.50%	1 055 000	1 055 000	1 368 568	12.00%	1 277 310
Asset Management	2508-2509 5.50%	1 142 000	1 142 000	1 210 520	12.00%	1 360 160
Ward Committees	2507 5.50%	422 000	422 000	447 320	12.00%	502 610
Free Basic Alternate Ener	2533 5.50%	1 055 000	1 055 000	1 118 300	12.00%	1 256 530
SARS Skills development	2899 5.50%	906 930	1 195 740	1 267 536	12.00%	1 424 250
Transport	2220 5.50%	5 571 040	10 167 966	9 409 040	12.00%	12 126 670
Conferences and Delegates	2132	1 481 056	1 847 780	2 413 316	12.00%	2 326 080
Telephone & Fax	2218 5.50%	2 221 643	2 695 501	2 704 735	12.00%	3 265 450
Electricity	2300 5.50%	2 607 300	2 346 702	3 792 336	12.00%	2 734 070
Disconnections and Reco	2135 5.50%	247 881	500 941	519 340	12.00%	583 550
Siyazenzela Project	2128 5.50%	1 055 000	2 850 000	2 438 000	12.00%	2 739 340
Insurance	2160 5.50%	792 220	1 204 430	1 654 758	12.00%	1 434 740
Zibambele EPW Pilot Pro	2256 5.50%	1 055 000	680 000	720 800	12.00%	809 893
Printing & Stationery	2179 5.50%	1 452 026	1 491 480	1 501 355	12.00%	1 664 850
Sports and Recreation	2253 5.50%	1 127 770	1 127 770	900 000	12.00%	1 331 300
Events	2214 5.50%	1 538 972	1 700 180	1 820 110	12.00%	1 884 790
Self Insurance fund	2060	1 500 000	1 500 000	1 590 000	12.00%	1 786 530
Vehicle expenses	2247	27 424 714	48 364 380	51 266 270	12.00%	57 602 817
Grant expenditure		13 170 496	4 179 533	17 895 000	12.00%	17 071 000
Development Plans	2501	565 849	700 000	500 000	12.00%	833 720
Water	2302	1 409 278	1 161 004	1 635 249	12.00%	1 359 100
Streetlights	2301	1 175 698	1 347 229	2 143 117	12.00%	1 629 260
Security services	2155	677 500	2 174 614	1 361 660	12.00%	1 515 260
Protective Clothing	2232	842 559	1 199 402	808 222	12.00%	845 320
Capital Ex Revenue	2443	1 695 985	1 506 030	1 553 025	12.00%	1 153 830
Other General Expenses	0.00%	2 581 844	15 963 328	24 981 150	12.00%	10 140 754
Total General Expenses		277 788 913	291 613 361	345 417 724	414 437 100	424 042 540
Software	3350 5.50%	993 470	1 036 880	1 022 430	12.00%	1 234 970
Roads Tarred and Earth	3341 5.50%	8 147 952	17 000 000	16 706 793	12.00%	20 247 280
Stormwater	3390 5.50%	8 833 750	8 000 000	8 700 000	12.00%	8 575 320
Levelling of Dump site	3325 5.50%	291 023	600 000	660 000	12.00%	714 610
Surveillance Cameras	3362 5.50%	1 682 870	355 296	500 000	12.00%	423 180
Electricity Mains	3333 5.50%	844 000	2 914 747	2 089 640	12.00%	3 471 530
Substation equipment anc	3355 5.50%	835 000	1 200 000	1 272 000	12.00%	1 429 220
Streetlighting	3359 5.50%	1 287 020	2 202 085	1 834 220	12.00%	2 622 740
Metering	3332 5.50%	617 020	2 261 382	89 470	12.00%	100 540
House service O/H	3316 5.50%	610 000	910 000	1 499 079	12.00%	1 071 920
Buildings	3302	896 197	626 890	895 368	12.00%	746 830
Hardware	3317	469 750	469 730	600 022	12.00%	559 470
Klipriver Maintenance	3384	479 000	479 000	600 000	12.00%	570 510
Youth Center		-	650 000	-	12.00%	-
Other Repairs and Maintenance	0.00%	4 169 107	4 013 009	6 351 421	12.00%	6 068 420
Total Repairs & Maintenance		30 156 159	42 719 019	42 820 443	6.00%	47 836 540
Capital Charges						
Depreciation	6.00%	11 368 645	10 916 246	11 482 332	20.00%	16 534 558
Existing Loans		1 765 125	1 765 125	1 954 839		691 998
NEW LOANS - 20 YRS		-	-	-	-	-
NEW LOANS - 20 YRS		-	-	-	-	-
Reduction in no. of months (loans)		-	-	-	-	-
Total Capital Charges		13 133 770	12 681 371	13 437 171	14 470 796	17 226 556
Contributions						
Contributions to capital outlay		-	-	-	6.00%	6.00%
Pensioners Medical Aid	6111	2 010 334	2 010 334	2 130 960	6.00%	2 394 350
Leave Reserve	6004	1 650 229	1 650 229	1 749 250	6.00%	1 965 470
Rates Rebates	6112	2 041 560	5 800 000	6 148 000	10.00%	6 907 900
Non-Payment	6001	11 147 602	6 374 181	8 666 143	10.00%	7 591 790
Total Contributions		16 849 725	15 834 744	18 694 353	17 791 960	18 859 510
Departmental Charges						
Less : Charge Outs		36 718 453	34 745 060	36 830 460	0.00%	41 044 960
NET EXPENDITURE		490 627 029	497 187 317	569 049 126	712 859 694	740 830 066
Unfunded Depreciation		73 119 906	82 761 985	82 642 767	-	-
REVENUE						

Other Rates	0.00%	(25 731 881)	(25 731 881)	-29 410 454	8.00%	-31 763 290	8.00%	-34 304 354
Agricultural Rates	0.00%	(1 002 265)	(1 002 265)	-1 615 017	8.00%	-1 744 218	8.00%	-1 883 756
Commercial Rates	0.00%	(25 274 256)	(25 274 256)	-28 253 148	8.00%	-30 513 400	8.00%	-32 954 472
Residential Rates	0.00%	(49 012 273)	(50 875 299)	-54 267 114	8.00%	-58 608 483	8.00%	-63 297 162
Total Rates	9001	(101 020 675)	(102 883 701)	10.00%	-113 545 733	-122 629 392		-132 439 743
Refuse	9301	(11 930 602)	(11 930 602)	10.00%	-13 123 662	-14 173 555	8.00%	-15 307 440
Equitable Share	9704/9709	(90 180 000)	(90 180 000)		-99 908 000	-107 054 000	2.00%	-115 075 000
Councillor Allowances Sul	9009	(3 188 000)	(3 188 000)		-6 485 000	-7 334 000	2.00%	-9 355 000
Traffic & Licencing	9170/9162/917:	(11 469 252)	(11 883 217)	10.00%	-13 071 539	-13 725 116	5.00%	-14 411 371
Electricity	9401-9407	(199 083 447)	(199 083 447)	11.03%	-221 042 351	-243 146 586	10.00%	-267 461 245
Electricity Availability chai	9274	(842 354)	(842 354)	11.03%	-935 266	-1 028 792	10.00%	-1 131 671
Grants		(15 042 496)	(6 051 533)		-17 895 000	-17 895 000	0.00%	-17 895 000
Other		(2 998 411)	(11 114 104)	10.00%	-12 168 518	-12 411 889	2.00%	-12 660 127
Interest income	9131	(8 897 758)	(9 642 813)		-7 000 000	-7 000 000		-7 000 000
Royalty on Stone	9159	(70 020)	(1 035 933)	10.00%	-1 139 526	-1 196 503	5.00%	-1 256 328
Sundries	9168	(601 020)	(617 038)	10.00%	-678 742	-712 679	5.00%	-748 313
Credit Control income	9200/9265/9267	(8 673 180)	(8 722 860)	0.00%	-8 722 860	-9 159 003	5.00%	-9 616 953
Refund Skills Developmer	9270	(438 540)	(438 540)	10.00%	-650 000	-650 000		-650 000
3rd party vending	9716	(378 780)	(378 780)	10.00%	-416 658	-437 491	5.00%	-459 365
Land Sales	9011	(3 000 000)	(3 000 000)		-1 000 000	-1 000 000		-1 000 000
Weigh bridge income	9023	(200 000)	(50 000)		-	-		-
Capital grants		(61 348 000)	(69 042 000)		-57 986 000	-57 986 000		-57 986 000
Vehicle Income	9189	(32 802 210)	(48 364 380)		-51 266 270	-53 829 584	5.00%	-56 521 063
Sales of Staff Houses anc	9715	(1 500 000)	(1 500 000)		-	-		-
TOTAL REVENUE		(553 664 745)	(579 949 302)	-627 035 125	-793 998 980	-853 414 362		
(SURPLUS)/DEFICIT		(63 037 716)	(82 761 985)	-57 986 000	-81 139 286	-112 584 296		
Unfunded Depreciation		73 119 906	82 761 985	82 642 767				
NETT(SURPLUS)/DEFICIT		10 082 190	0	24 656 768				
Capital grants				-57 986 000				
To be funded								
SALARIES AS A % OF TOTAL BUDGET		31%		26%	26%		27%	
SALARIES EXCLUDING COUNCILLOR ALLOWANCES AS A %		29%		24%	24%			